

February 18, 1976

SENATOR SYAS: Yes, I am.

SENATOR DICKINSON: Would you explain it to me, please?

SENATOR SYAS: I will tell you the charts that I have watched the assessors take care of, they have got some of this rural land that is so-called scrub land down to as low as \$5 an acre in valuation. And I will tell you, I think that is a violation of the law because I don't know of any land in Nebraska that isn't worth over \$5 an acre, and if I can buy this land myself for \$5 an acre, as low as, where the charts have shown me some of them have it, I will buy all of it until my finances run out.

SENATOR DICKINSON: Thank you, Senator Syas.

SENATOR SYAS: I said, until my finances run out.

SENATOR DICKINSON: The point is that there is a criteria, there is a formula by which unimproved lands are evaluated, and if, in fact, there is wasteland in a tract of land, legally described land such as a section, a quarter section or eighty or forty acres or whatever it may be, this rather low valuation, and we could argue that on another issue, Senator Syas, is applied to those acres that are involved with this total valuation. So when it is averaged in, which it is, for the value placed on the rest of the acres, on the productive acres on this tract, it obviously lowers the average value of the whole thing. So, if, in fact, these waste areas or wooded areas or wet lands were valued by themselves, it would reduce the total valuation of the total tract of land only minutely. It would not have any significant effect on the owner's taxes and, thereby, it just wouldn't happen. What I am saying is the bill isn't going, if it were enacted, would not produce the effects that the introducers want it to and those effects desired are very commendable. It would create all kinds of problems for County Assessors, if we enacted the permissive legislation after this bill, if the constitutional provision were enacted by the people of the State of Nebraska. They would have to hire personnel to reassess and evaluate out these small tracts of land that somebody, if it worked and I don't think it would, would want to have free of taxes and, of course, this is the foot-in-the-door type legislation that could result in much broader legislation such as public access to these lands to which the public actually would be contributing by virtue of tax exemption. I think the bill would not produce the desired intent and it is about as bad a legislation as LB 519 which we just got through with. I oppose the bill and hope it will not advance.

PRESIDENT: Senator Duis.

CLERK: I have a motion, Mr. President.

PRESIDENT: Read the motion.